DECLARATION AND POWER OF ATTORNEY FOR PATENT APPLICATION - Page 1 of 2

As below named inventors, We hereby declare that:

Our residences, post office addresses and citizenships are as stated below next to our names.

We believe we are the original, first and joint inventors of the subject matter which is claimed and for which a patent is sought on the invention entitled:

Convertible Cover Arrangement for Vehicle Cargo Area

the specification of which is attached hereto.

We hereby state that we have reviewed and understand the contents of the aboveidentified specification, including the claims, as amended by any amendment referred to above.

We acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, Section 1.56(a).

CLAIM FOR BENEFIT OF PRIOR U.S. PROVISIONAL APPLICATION(S) UNDER 35 U.S.C. S ction 119(e)

We hereby claim the benefit under Title 35, United States Code, Section 119(e) of United States Provisional Patent Application Serial No. 60/398,221, filed on July 24, 2002.

We hereby declare that all statements made herein of our own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Power of Attorney: As a named inventor, we hereby appoint the following attorney(s) and/or agent(s) to prosecute this application and transact all business in the Patent and Trademark Office connected therewith:

Registration No. 39,098 Edwin W Bacon Jr., Registration No. 36,451 Donna L Berry, Registration No. 30,363 Mark P Calcaterra, Registration No. 31,160 Roland A Fuller III, Registration No. 48,392 Thomas A Jurecko, Registration No. 33,061 Marc J Luddy, Ralph E Smith, Registration No. 35,474 Donald J Wallace, Registration No. 43,977

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Post Office Address: Same as above

Citizenship: United States